

BY A LATE COMMUNICANT

WITH

An Introduction

BY THE REV. HENRY ROE, B. A.,

INCUMBENT OF ST. MATTHEW'S, QUEBEC, AND EXAMINING CHAPLAIN TO THE
LORD BISHOP OF QUEBEC.

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INTRODUCTION.

THE Paper which is here given to the public, is from the pen of a gentleman who was for some years a member of St. Matthew's congregation. The wardens having, on one occasion, found it necessary to make a special effort to raise funds for the maintenance of the services, the whole question of the true scriptural mode of providing means for Church work was raised by my friend, and fully discussed between us. In the principle we were entirely agreed; but my friend's way of putting it was so forcible and convincing that I requested him to write out his thoughts on the subject, and print them, for the benefit of his fellow-worshippers of the congregation. The Paper, when prepared, seemed to me worthy of a wider circulation; and others, in whose judgment he confided, being of the same opinion, the writer has consented to publish it, but only on condition that I should put my name on the title-page, and furnish him with an Introduction.

Several considerations weigh with me in advising the publication of this Paper.

Its object is to show that Tithes are of Divine obligation upon Christians; and I think the writer places the point beyond dispute.

I am deeply persuaded, and the persuasion has been a growing one for many years, that the payment of tithe to God is the only true way of providing funds for His work, and that the labours of the Church will never receive a full blessing.

from the Lord until all Christians return, in this respect, to the "old paths."

Every thoughtful person who has taken any active interest in the work of the Church, knows that every department of that work languishes for lack of funds; and for the greater part of the funds which are obtained, few things could be more mournful or humiliating than a plain and full history of their collection, such a history as would include the devices resorted to for raising money on the one hand, and the temper and motives with which the money is given on the other. If to this are added the immense waste of time and energy on the part of the clergy in serving tables; the burdens of care and anxiety—of depressing, crushing anxiety—which so many of them bear continually from this one source; the humiliations, miseries and insults to which not a few are subject in obtaining from a grudging people the means of eking out a scanty subsistence; the loss which all this brings with it of a cheerful, gladsome doing of the work of the ministry; and, what is worse, the lowering of the tone of the pastor's own mind and spirit; and all this reacting with evil influence upon the people again;—if all things considered, we have a record which no Christian could read without shame, few without remorse.

All these evils, it is evident, would be cured at once, if all Christians devoted a tithe of their income to God. There would be an ample sufficiency of funds for all purposes; and the tithes being offered in the House of God, and given cheerfully and from the highest and best motive,

viz., a sense of duty, both the collecting and the giving of them would be among the highest acts of religion, "a sacrifice acceptable, well-pleasing to God."

Why, then, is this duty—so plainly binding upon Christians, so necessary to the well-being of the Church—so very generally neglected?

It may be answered, and not without truth, that this is only one out of many proofs of the fearful prevalence among Christians of the sin of covetousness.

But is this the whole truth? Is there not—may I venture to suggest it to my reverend brethren of the clergy?—another reason to be assigned for the lightness with which the neglect of this duty sits upon the consciences of our people? Have they been taught that the payment of tithe to God is a duty? Do they know that we ourselves pay tithe to God? Has the sin of robbing God in tithes and offerings been brought before our congregations with sufficient frequency, earnestness and plainness? I am persuaded that much more of the blame than is supposed is to be laid to this account. All our people are not covetous. There are great numbers of earnest religious men among them, who, if they were once convinced that the payment of tithes was of Divine obligation, would not keep them back for a single day.

On the other hand, it ought to be remembered that to preach this duty is a very difficult task, one requiring the utmost care and delicacy in the handling; that the motives of the clergy in urging it may easily be misrepresented; and that the

prejudices of our people against the very name of tithes are immense. And though where the honour of our Master, the progress and prosperity of His kingdom, and the well-being of the souls of Christian people are involved, no such difficulty or fears can be an excuse for silence ; yet there may be many cases where a brief, well-written statement of the argument for tithes, put into a thoughtful man's hands to read quietly at home, would be the most effectual means of persuasion. For this purpose I think the following Paper will be found useful.

Let me ask all who read it to remember, that it is the words of one who has himself for a great many years practised the duty which he is now urging upon his fellow Christians.

And this leads me to remark upon the notes in the Appendix. For their appearance I alone am responsible. They have been furnished me, at my request, by a few kind friends who, I happened to know, had for some considerable time past set apart a tenth of their income for God. These testimonies are, I trust, only a specimen of a very large collection which might be made from the Church in Canada. I hope that, as we are all more influenced by example than by argument, many persons will feel the weight of the fact that others around them are practising a duty which they are neglecting, and are deriving from it a solid satisfaction of which they are depriving themselves—the solid satisfaction which always follows upon a sense of duty done.

H. R.

QUEBEC,
Lent, 1866.

On the Support of the Clergy.

WHAT is the best mode of providing for the support of the Clergy? Among the many questions that have agitated the Church, in England and America, few perhaps have had such prominence, or have received such general and anxious consideration, as this. The difficulty of inducing a congregation, where no permanent provision exists for the support of their pastor, to provide, liberally and continuously, the means required therefor, has led to the adoption of various plans in different sections of the Church of Christ, such, for example, as Pew Rents, Endowments, Subscription lists, Stipends provided by the State, Stipends paid out of a common fund provided by the Community or Denomination at large, &c.; but all these modes of providing for the "Service of the Sanctuary" have proved alike unsatisfactory, and the utmost that can be said in their favor is, that they have sufficed for the time to make some provision, however inadequate, without which pastoral oversight, and the Services of Public Worship, could not have been maintained. The chief reason to be assigned for their failure, is that they are all based on a wrong estimate of the true relation between Pastor and people, and of the principle on which our contributions for the Service of God are to be made. In some of them it would seem to be inferred that the best mode of supporting the Clergy is to render them entirely independent of their congregations, whether it please them to fulfil their obligations with the zeal and fervor of

the true Christian Pastor, or by the mere observance of a formal routine of duties; while in others, the minister is left so far dependent on the good will or caprice of his people, as to render the faithful and fearless discharge of his duties a most difficult and perhaps dangerous task.

"The laborer is worthy of his hire." These words are often quoted to enforce the duty of making a due provision for those who are "set over us in the Lord." They are laborers in the Lord's Vineyard, and their "hire" is unquestionably their due. By whom, then, is it to be paid? And herein lies the misapprehension that has led to so many mistakes and failures, and has tended so seriously to impair, in too many instances, the influence and usefulness of the Ministers of Christ. They are *His* servants, not ours, and it is from Him, and Him alone, that their "hire" is due. If this principle be lost sight of, the true position of the Clergy is virtually ignored, their independence jeopardized, and the value and importance of their ministrations necessarily to some extent impaired or diminished. We can hardly hold in reverence those whom *we* employ, nor can we, in the highest sense, recognize as the Lord's servants those whom we are accustomed to look upon as dependent for their support upon our liberality.

There is a mode of providing for the Clergy, which, while it preserves them from a position so derogatory to their holy calling as that of being hirelings of men, renders them at the same time more truly dependent on their Heavenly Master: it has not the attraction of novelty to recommend it, but it has something better—the Divine sanction,—nay, more, the Divine command. I need scarcely say that I refer to **TITHES**. This mode of supplying the necessities of the Church has fallen into disrepute in modern times from various causes, prominent among which are covetousness, and

that spirit of self-exaltation that would give liberally as a free-will offering that which it would not render as an act of homage and duty. The modern application of the principle, which renders tithes (where they are exacted) a mere charge upon the land, is also in itself, partial and unfair in its operation—and worse than all, it is exacted and paid, not “as unto the Lord,” but as the personal prerogative and right of the priesthood; to be enforced, if need be, by a process of law. No wonder if this principle, which, if rightly understood and acted upon, would prove a very fountain of blessing (Mal. iii. 10), and a test of faith and obedience, and a bond of union between the laity who paid to the Lord His due, and the priesthood who received from the Lord their “hire”—has become, in its perverted form, odious and unpopular. Such a course, too, is based upon an erroneous idea as to the rights of the Clergy in respect of the Tithe. It is claimed by, and of right belongs to, the Son of Man alone, as the Redeemer of the Earth, and is an acknowledgment of His Lordship, quite irrespective of the claims of the Clergy for pecuniary support. Under the Levitical Law, the tithes were assigned to the Levites as their portion, in lieu of a territorial inheritance.—“The tithes of the children of Israel, which they offer as a heave offering unto the Lord, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance.” (Numbers xviii. 24.) Now, although the tradition and practice of the Christian Church undoubtedly indicate the Divine sanction to the application of the tithes for the support of the Christian Priesthood, yet there is no evidence that they were assigned to them in the same inalienable manner as they had, in the prior dispensation, been given to the Levites; and certainly the same condition was not imposed, for the Clergy are in no way debar-

red from holding territorial possessions, any more than any other class of men: it is not, therefore, to be wondered at, if the enforcement of such a claim by law should have rendered the very name of "tithe" odious to men, and given them an excuse, however unjustifiable in principle, for denying altogether the obligation they are under, to render to the Lord His portion.

It is a favorite argument with those who are opposed to the payment of Tithes, that they pertained to the Mosaic dispensation, and have consequently passed away, with the Law and its carnal rites and ceremonies. Those who so reason can have but little apprehension of the real purport of the Law with its rites. The *ceremonial* Law has indeed passed away, or rather let me say, the type is swallowed up in the antitype; but the payment of tithes is no *ceremony*, it is a *principle*, and as such, as unchangeable a constituent in the Divine economy as any part of the Moral Law—and none would presume to say that the *Moral* Law is abolished; so far from this, it is the very root and basis of civil and criminal jurisprudence in every Christian land. Our Lord expressly declared that He came not to destroy but to fulfil the law, in every jot and tittle; that which was merely ceremonial or typical became unnecessary and effete when He, the great Antitype appeared, and offered the only sacrifice which was or could be effectual or acceptable—that of Himself; but the great principles of Divine truth proclaimed in the Moral Law remained, and must for ever remain, because they are as unchangeable as is He from whom they proceed.

It is, however, a mistake to speak of the doctrine of Tithes as one that belonged to the Mosaic Law: Tithes were paid by Abraham, and by Jacob, hundreds of years before the Exodus, and a very cursory examination of the passages which record this fact (Gen. xiv. 12-20, and xxviii. 20-22) will suffice to shew that

they paid them in obedience, not to a new commandment, but to a recognised principle of righteousness, which was doubtless acted upon by all who feared God in their day. When the Law was subsequently given through Moses, this and every other doctrine or principle of eternal truth already revealed to the people of God in former ages, became, as a matter of course, incorporated into and provided for in its economy; and a reference to those chapters in Numbers and Deuteronomy in which mention is made of Tithes (Numb. xviii. 21,—Deut. xxvi. 12, &c.), will make it evident that they relate to no new commandment, but to one already in existence, which is therein ratified and confirmed.

In the Epistle to the Hebrews, which was addressed by S. Paul to those Jews who had become participators in the Christian Covenant, the Apostle brings out from the treasury of the Mosaic types and ceremonies, the leading principles of Christian doctrine. He also speaks (in chap. vii.) of the payment of tithes by Abraham to Melchisedec, whom he describes as first King of Righteousness and afterwards King of Peace, "without father, without mother, without descent, having neither beginning of days nor end of life; but made like unto the Son of God," and that he "abideth a priest *continually*." From this description it is evident that whoever the typical Melchisedec may have been, the antitype was the Son of Man, who thus receives the tribute due to Him as Lord of the whole earth—and who is Himself declared by David (Ps. cx. 4) to be "a priest for ever, after the Order of Melchisedek." "And here," saith S. Paul (v. 8), "men that die receive tithes, but there He receiveth them (*now*, under the Christian Covenant) of Whom it is witnessed that He liveth,"—shewing thus, beyond cavil or question, that the law of tithes is an obligation as eternal as is He who receiveth them. It is of importance to remem-

ber, that this act of Abraham was done some 15 years before the institution of the Hebrew covenant of circumcision; and it was doubtless for this as well as other acts of righteousness, that the name of "Father of the Faithful" was bestowed on him by God—a name which is not restricted in its application to the literal Israel, but applies more fully and truly to the "true seed," the "spiritual Israel,"—as witness Rom. iv. 13, "For the promise that He should be the heir of the world, was not to Abraham, or to his seed, through the law, but through the righteousness of faith,"—and v. 16, "Therefore it is of faith that it might be by grace; to the end the promise might be sure to all the seed; not to that only which is of the law, but to that also which is of the faith of Abraham; who is the father of us all." If, therefore, we would inherit the promises received through Abraham, our spiritual father, we must follow the faith of Abraham, in all those acts by which that faith was manifested.

But it may be asked why a doctrine of such importance as this should not have been laid down more explicitly in the New Testament, if intended to apply to the Christian Church. In answer to this, it is merely necessary to observe, that other doctrines, of like importance, stand in the same position. What, for example, is said in the New Testament about a Christian Priesthood, save what may be gathered from this same chapter of the Epistle to the Hebrews, and the context,—where the Jewish type is developed into the Christian antitype, and the "eternal Priesthood" is shewn to have its source in Him who is "a Priest for ever after the order of Melchisedek!" What, again, is said about Liturgical Worship, beyond a word here and there, to be found perhaps only by those who search diligently for it? And yet both received universal acceptance in the Christian Church. This is to be explained by the fact, that most of the writings of

the Apostles were addressed to Jewish converts, who were well versed in the principles connected with the worship of the Most High, and only needed, therefore, to be led out of the letter into the spirit. The Jewish Priesthood, the Mosaic Ritual, and the Moral Law, unchanged in their essential and eternal characteristics, casting off, as it were, the symbols of the Fall manifested in carnal ordinances, came to the Christian Church clothed with the glory of the Resurrection.

That the payment of tithes was general, if not universal, throughout the Church, for many centuries, is matter of history. Their exaction by the aid of the civil power, in most countries having an Established Church, proves how thoroughly the obligation has been recognized in the different portions of Christendom; the expediency of so enforcing them, however, is quite another thing; they are due to God, not to man, and obedience to this, as to every other law of God, should be left to the conscience, that it may be acceptable as an act of free-will offering. Where men have sought to make it otherwise, they have simply rendered the law of God hateful to those whom they would coerce into obedience. This, however, does not apply to our land, where, unhappily, we have fallen into the opposite and more grievous error, of denying our obligation altogether, because the civil power does not seek to enforce it. If it be true that "the tithe is the Lord's," as declared so emphatically in Old Testament Scripture, how is it with us? Can we wonder at the long catalogue of mishaps that have formed our history for years past,—failing crops, financial depression, ruinous taxation rendered necessary by the failure of local schemes of improvement, and other kindred troubles? Is not the Lord, whom we have robbed, taking His own, as it were, by force? Can we read those fearful words of the Prophet Malachi, and say they do not apply to us:—"Will a man rob God? Yet ye have

robbed Me. But ye say, Wherein have we robbed Thee? In tithes and offerings. *Ye are cursed with a curse*, for ye have robbed Me, even this whole nation." (Mal. iii. 8.) Let us not deceive ourselves by applying this word to the Jews; it was written for us as much as for them. If the declaration that "the tithe is the Lord's" be one of the immutable principles of God's eternal law (and let the conscience of every man answer whether it be so or not), how can we escape this condemnation? How fearfully applicable to us is its every word! Our sin and its chastisement. Let us not fear to look our shortcomings in the face: if the sin be ours, so must of necessity be the judgment, for the Lord changeth not: it is no question of *liberality* or the want of it; it is simply a question of righteousness,—of honesty; and to such as can so discern it, there is but one course possible—that set forth by the Prophet in the succeeding verse:—"Bring ye all the tithes into the store-house, that there may be meat in Mine house, and prove Me now herewith, saith the Lord of Hosts, if I will not open you the windows of Heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before her time in the field, saith the Lord of Hosts. And all nations shall call you blessed: for ye shall be a delightsome land, saith the Lord of Hosts."

Here is a promise, clear and unmistakeable: shall we not trust Him who made it? Shall we not obey the injunction so plainly enforced? Thus alone shall we find a remedy for the difficulties which beset the Church in regard to the support of the Clergy. A faithful people, bringing up to the Lord His Tithe, and filling His Treasury, supply Him with the means (which He condescends to accept and require at their

hands), of providing for His servants, and sending forth His laborers into the vineyard; they thus go forth avowedly as *His* messengers, called, sent, and supported by Him; and may we not then look for a fulfilment of the promise, in a spiritual as well as a literal sense, that He will "open the windows of Heaven, and pour us out a blessing, that there shall not be room enough to receive it."

In the above remarks there may be little that is new,—indeed they may be looked upon as an "oft told tale;" but such as they are, they are earnestly commended to the notice of every man who is called by the name of Christ, and who aspires to a place in His eternal Kingdom.

APPENDIX.

QUEBEC, February, 1866.

MY DEAR MR. ROE,

I have read the Paper on Tithes, and I am perfectly satisfied that it will do good. Those who have been fortunate enough to be led to recognise the duty of devoting a tithe of their income or earnings to God and His Church, as binding upon Christians, have been, too generally, content to practise it alone. They have taken no steps, either directly or indirectly, to recommend the duty to others. Had the principle of setting apart a tithe never been represented to most of us who now find that the observance of it brings a blessing, I am quite sure that we would not have discovered and acted upon it of ourselves.

The Layman's Paper is a step in the right direction, but it is only a step. Not only must the Clergy enforce the duty in their sermons, but laymen who are in earnest must use every reasonable means of representing the principle, and the many strong, incontrovertible arguments in support of it, to their brethren in the Christian Church.

I hope the Paper will be widely circulated, and followed, from time to time, by other papers, until every adult member of the Church has had the duty fully and fairly brought under his consideration.

Yours faithfully,

H. C.

(*From a Layman.*)

CHRISTMAS, 1865.

The subscriber is one who has acted, for some years, to a certain extent, on the principle of setting apart a certain proportion of his income for the service of God and for charitable purposes; and the system, involving, as it does, the necessity of keeping an account of such expenditure, has convinced him that the following statements are true:—

1st. The amount given away without the guidance of such a principle is, for the most part, very small indeed.

2nd. People have no idea how *little* they give in the course of a year, until they keep an account of what they give.

3rd. The keeping of such an account, and comparing the amount given away with the income, will lead to an enormous increase of the former.

4th. The satisfaction and pleasure which ought to accompany the act of giving are, in a very great degree, destroyed, for those whose gifts are accompanied with the impression that they are being called upon too frequently, or that they are giving an unreasonable proportion of their income, which impression would be prevented by the knowledge of the real facts of the case.

A. B.

(*From another Layman.*)

I think that by briefly stating the difficulties I had to overcome before I could give, without grudging, the tenth of my income, I shall, with God's grace, better assist those who are undecided about so important a part of their Christian duty.

A few years ago I was called upon to subscribe to some charity, and as I never refused to give when asked, I did so, but as there was no fund expressly set

apart for charity, and as I had a small income and a large family, even the trifling sum that was then tendered, put me to considerable inconvenience. It then occurred to me, as it frequently had before, that a portion of my income should be given to the service of God; but whenever the idea came before me, it was driven back by the ready assistance of the tempter, with the following illusory reasoning:

"Can it be expected that a man with a large family should give a tenth of his income, when he can with difficulty clothe, feed and educate his children? If I had any money in the bank, or even any money that was not wanted for immediate use, a portion of that, I think, should be given in charity; but when I have several outstanding debts, the money I give away in charity is really not mine. I must be just before I am generous." And with these and similar arguments I quieted my conscience; but on the occasion I am referring to, these arguments appeared to savor of selfishness, and to be based upon a want of faith. The battle had now begun, and I knew that before I left my room, it must be decided, whether I was to remain a captive tied down with a selfish love of money, or whether I was to break my bonds and have a perfect trust that God would give daily bread to my little ones.

Before stripping for the battle, I knelt in Prayer; when I arose I felt strong and confident, and when I looked to Christ felt sure of victory.

The enemy had taken up a strong position, and appeared in great numbers; and had I not put on the whole armour of God I should have fled discomfited. He first sent forward a small force, that cried: "Why, for a tenth of your income you could keep a man-servant, horse and sleigh." This contemptible force was dispersed by telling them that God had given me strength and health, and that by walking I should have the comfort of assisting the poor and needy.

I was then quickly assailed by an attack on the right, who loudly called out: "Pay your debts, and don't make a boast by spending other men's money." I replied that God was my greatest creditor, and that I owed Him more than all besides, and that I would pay him first and the others after.

I now saw the whole force advancing, and, after taking up a strong position, they commenced the attack by saying: "You are considerably older than your wife, and have a large family of young children; with a tenth of your income you could insure your life for a handsome sum, but without that what will become of them?"

I then saw my widow and poor little children shabbily dressed in mourning, hungry and friendless. I felt faint, and I looked to Christ, and He came to my assistance, when I was enabled to reply, that I believed in a God who was a father to the fatherless, and a God of consolation to the widow. The enemy was completely routed. I knelt and prayed, and went forth determined, with God's grace, to give a tenth of my substance.

Since then all things have prospered, and, instead of being poorer, God has increased my means of doing good.

E. D. A.

QUEBEC, February, 1866.

(From a Lady.)

QUEBEC, February, 1866.

It is a great satisfaction to me to know that a brief Paper, setting forth the duty of devoting a tenth of one's income or earnings, to aid in extending the blessings of the Christian Church, is about to be printed and circulated. I am sure that numbers only need to have the duty plainly set before them in order to be

induced to practise it, and when they have once in good earnest commenced the practice, I know, from experience, that they will need no arguments to induce them to continue it. The blessing, and comfort, and satisfaction which will attend the duty will be sufficient.

(From another Lady.)

QUEBEC, February 21st, 1866.

DEAR MR. ROE,

Having become satisfied, for some time back, that it is the duty of all Christians to give a certain proportion of their income yearly for charitable purposes, and that such proportion should consist of at least one-tenth, I have since then made it a rule to do so myself, and so great is the comfort of this mode of giving, that even if it were not a duty, nothing could now induce me to give it up.

Yours very sincerely,

(From a Layman.)

QUEBEC, February, 1866.

REVD. & DEAR SIR,

It affords me sincere pleasure to find that the all important duty of Christians giving "tithes" is beginning actively, and I trust practically to influence the minds of my fellow churchmen. I became some years ago so thoroughly convinced of its obligation and its importance, that, although then a comparative stranger in a strange land, with such a limited income as necessarily placed prudence and principle in opposition, (and here I fear the great difficulty too often lies), I began practising the duty, and amidst all my troubles I can with thankfulness say that hitherto "the barrel of meal has not wasted, nor the cruse of oil failed," whilst the continued self-denial has brought with it many blessings to myself and family. Praying

that every effort to arouse Christians to see the value and importance of this duty may be attended with success,

I remain,
 Revd. & Dear Sir,
 Faithfully and affectionately yours,
 A LAYMAN.

(From a Layman.)

OTTAWA, February, 1866.

MY DEAR FRIEND,

I am glad to learn from our mutual friend ——— that you are about to publish a pamphlet on the subject of *Tithes*; and I am very willing to add my testimony to that of others, as to the great spiritual benefit those must experience who faithfully pay their tithes to the Lord. It is now some years since first I became convinced that it was a duty we owed to God to give at least a *tenth* of our income to His service; and so satisfied am I that it is the *right principle*, that nothing would now induce me to give it up; besides that it has made me to realize more fully, "*that it is more blessed to give than to receive.*"

The mode I adopt is simple; at the close of each year, whatever my income may have been, as it sometimes varies, I calculate the tenth on it, and carry the amount to the credit of a *Church and Charities* account, and whatever I pay out I charge to the debit, thereby keeping a regular debit and credit account. Should there be a balance unpaid at the close of the year, I carry the amount to the credit of the following year's Tithes.

Trusting that your little Pamphlet may be the means of inducing many others to go and do likewise,

Believe me to remain,
 Yours very truly,

(From a Lady, with very limited means.)

Having heard a sermon on tithes, about seven years ago, I was convinced of the duty, and have ever since regularly paid to the Lord a tenth of what He gave me. Though often in the greatest straits, I have always felt the greatest blessing and comfort in carrying out this Divine rule, and I am persuaded that I have had far more returned me from the Lord. May many be led to go and do likewise!

H. S. Y.

QUEBEC, March, 1866.

[The following I took down from the lips of an aged Christian of this parish, and have his permission to print it.—H. R.]

At Mr. Roe's request, in the hope that it may do good, I have consented to make the following statement:—

For upwards of forty years I have given one-seventh of my earnings to the service of Almighty God. Being employed in the Ordnance Department, I had so much a day, and was paid monthly. Therefore, once a month, I set apart for God what I received for the Sundays. This I gave away, looking upon myself as God's steward in the distribution. About twelve years ago I was pensioned, and my income, of course, was much reduced. However, I continued to give one-seventh of my pension, and still do so. I have also given offerings over and above the seventh, *e. g.*, for many years \$5 a year to the Church Society, afterwards reduced to \$4 a year. In all this my dear wife met heartily with me. I am now eighty-one years of age. I never regretted adopting the above rule, but have always felt it "more blessed to give than to receive."

J. G.

QUEBEC, Lent, 1866.

OTTAWA, March, 1866.

MY DEAR MR. ROE,

Ever since I was able to earn my own living, now more than 25 years ago, I have made it a practice to pay the tithe of my income to God, in His Church, and to present offerings in addition thereto, as I have been enabled. I do most thankfully acknowledge the continued blessing which has followed from this act of simple faith and obedience to the Divine command, the grace of which is due to Him by whom alone we can either will or do anything aright. I am acquainted with several persons residing in different parts of Canada,—some of whom are members of the Church of England, and some connected with other parts of the One Body of Christ,—who have systematically paid Tithes for a number of years; and in every instance I have remarked, that signal blessings have accompanied their faithfulness in this particular. I would add, that parents would do well to instruct their children in the duty and blessedness of paying Tithes, so that they may commence the observance of this Christian obligation from their earliest years, with reference to the pocket-money that may be given them by their parents or friends. This would contribute very materially in forming habits of self-denial, righteousness in money matters, and obedience to God's commandments, in the hearts of "the lambs of Christ's flock," the inestimable advantages of which are beyond all human calculation.

Truly yours,

A. T.

